

# **New York State Registered Tax Return Preparers and Facilitators**

## **Overview**

### **General Description**

This dataset contains the names, addresses, and registration types of persons who have registered as tax return preparers or facilitators with the New York State Tax Department. The registration requirement is found in section 32 of the Tax Law.

#### **Who must register as a tax preparer**

As a general rule, if someone is being paid to prepare New York State tax returns, he or she must be registered with New York State. This is true even if they don't reside in New York State. Likewise, if someone issues tax refund anticipation loans or checks, or helps others apply for such loans or checks, he or she must be registered with New York State.

There are some exceptions to this rule. Some licensed individuals are not required to register with New York State. These exempted persons include:

- licensed certified public accountants (CPA) or public accountants (PA) who are licensed in any of the fifty states
- enrolled agents licensed by the Internal Revenue Service
- attorneys licensed in any of the fifty states
- employees of a CPA, PA, enrolled agent, or law firm who prepare tax returns under the direct supervision of a CPA, PA, enrolled agent, or attorney of that firm
- employees of a business who prepare that business's return or report
- clerical employees
- volunteer tax preparers

When searching the data set, keep in mind:

- Persons who are exempt from the registration requirement (such as accountants and attorneys) will not appear in the data set. This does not mean they are not qualified to prepare your return; it only means they are not required to register.
- The data set only keeps track of who has registered as a tax preparer. New York State does not vouch for the competency of a tax return preparer or refund anticipation loan or check facilitator merely because they have registered.

### **Searching other databases**

Some persons who are exempt from the tax preparer registration requirement must register with another agency as part of their professional licensing requirements. These include:

- New York State attorneys - [New York State Unified Court System](#)

- New York State certified public accountants and public accountants - [New York State Education Department](#)
- Internal Revenue Service enrolled agents - [Internal Revenue Service](#)

You can visit these Web sites to check the registration status of persons engaged in these professions. For attorneys, certified public accountants, and public accountants licensed in other states, you will need to search that particular state's records.

Additional information about the registration process can be found in the New York State Tax Department's Publication 58 (<http://www.tax.ny.gov/pdf/publications/income/pub58.pdf>).

## **Data Collection Methodology**

Individuals register as tax return preparers or facilitators annually through their Online Service accounts with the New York State Tax Department.

## **Statistical and Analytic Issues**

Attorneys, CPAs, PAs, IRS Enrolled Agents, volunteer tax return preparers and the employees of these individuals are exempt from the tax return preparer registration requirements.

## **Limitations of Data Use**

None